

SEC. 4. The tax collector shall succeed to and exercise all powers, duties, responsibilities, and liabilities now, or hereafter, vested in the sheriff, with reference to collection, or payment over to the proper authorities, of any and all taxes, and of all special assessments collected as taxes, levied by law. He shall have full power and authority to do all things necessary to enforce payment of taxes, including the authority of distraint, levy, garnishment or other process, and the execution of tax sales and certificates. He may take all necessary actions and institute suits, in his official capacity, to perfect tax deeds. He shall perform such further duties and make such further reports to the board as may be required by said board. The sheriff shall, upon direction of the Board of Commissioners, turn over to the said tax collector all tax lists, tax books, receipt books, and all tax receipts which are now or may hereafter be required of sheriffs when performing the duties of tax collector, and all funds which are now or may hereafter come into his hands in the performance of any duty as tax collector; and when the sheriff has properly accounted for any and all taxes collected by him to the date he turns the tax records and receipt books over to the tax collector, he shall be relieved of any liability or duty for the collection of any taxes, licenses or other revenue to which Burke County would be entitled.

Powers and duties of Collector.

Tax books, receipts, etc., delivered to Collector by Sheriff.

Sheriff relieved of liability after proper accounting.

SEC. 5. That the tax collector herein authorized shall be, by virtue of his office as tax collector, assistant tax supervisor for Burke County, which duties are in addition to his duties as tax collector, and he shall devote whatever time necessary to the discovery and assessment of property not listed during the regular listing period, and shall cooperate with and assist the tax supervisor in the performance of the duties imposed upon him by the Statutes of North Carolina; and the tax collector shall cooperate with and assist the Register of Deeds in securing records of all transfers of real property in Burke County, and shall enter the record of such transfers upon the tax records, as provided by Section seven hundred and one of the Machinery Act of one thousand nine hundred and thirty-nine, relating to the transfer of title to real property in the office of the Register of Deeds.

Tax collector made assistant tax supervisor.

Duties.

Coöperation with Register of Deeds in securing records of real estate transfers.

SEC. 6. Nothing herein contained shall be construed as relieving the sheriff from accounting for any taxes collected by him prior to the creation of the office of tax collector.

Accounting by Sheriff for taxes collected prior to creation of office of tax collector.

SEC. 7. That in the event the Board of County Commissioners of Burke County establish the office of tax collector under this Act, the compensation of the Sheriff of Burke County shall be fixed as follows during such times as said office of tax collector shall continue to exist: The salary of said sheriff shall be four thousand dollars per annum, and said sheriff shall be allowed in addition thereto the sum of six hundred dollars annually in lieu of his traveling expenses, said salary and said allowance to be paid in equal monthly installments out of the general fund of the county. In addition to his aforesaid salary and allowance, the said sheriff

Salary of Sheriff, upon establishment of office of tax collector.